



Judicial Council of California

Administrative Office of the Courts

Trial Court Financial Policies and Procedures

Procedure No. **Appendix D**
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CHART OF ACCOUNTS

POLICY NUMBER: AOC APPENDIX D

Original Release

April 2001

Originator:

Administrative Office of the Courts

Effective Date:

August 1, 2001

Revision Date:



Chart of Accounts

Chart of Accounts

The trial court chart of accounts presented below is a simplified version of the state chart of accounts. The chart provides and defines the objects of expenditure by which the court plans and reports expenditures during the fiscal year. The court may choose to add additional levels of detail for internal use, but not for use in preparing Quarterly Financial Statements for submission to the AOC.

Trial Court Chart of Accounts

OBJECT OF EXPENDITURE		DESCRIPTION
000.	00 PERSONAL SERVICES	Summary of all objects of expenditure relating to Personal Services (salaries & wages and benefits).
001.	00 SALARIES & WAGES	Summary of salaries and wages objects of expenditure.
003.	00 Salaries and Wages - Permanent	All salaries and wages exclusive of those for judges and subordinate judicial officers. Includes permanent part-time employees, all salary differentials and out-of class pay.
033.	00 Temporary Help	Costs of temporary employees.
063.	00 JUDICIAL OFFICERS	Summary of sub-objects for all judicial officer salaries & wages.
063.	01 Superior Court Judges	Superior (and municipal) court judges salaries and wages. (Reserved for AOC use, excepting Kings).
063.	02 Assigned Judges	(Reserved for AOC use)
063.	03 Commissioners	Salaries and wages of commissioners.

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OBJECT OF EXPENDITURE			DESCRIPTION
063.	04	Referees & Hearing Officers	Salaries and wages of referees and hearing officers.
083.	00	OVERTIME	Cost of overtime paid to eligible employees.
101.	00	EMPLOYEE BENEFITS	Summary of all employee benefits objects of expenditure.
103.	00	Social Security Insurance and Medicare	Employer contribution to SSI (6.2% capped) and Medicare taxation (1.45%).
104.	00	Group Insurance	Includes Medical, Dental, Vision care and life insurance, and long-term disability.
106.	00	Retirement (non-Judicial)	Retirement contribution for all non-judicial employees.
123.	00	Retirement (Judicial Officers)	Retirement (local contribution) to judicial retirement.
125.	00	Workers' Compensation	Workers' Compensation contributions.
133.	00	Unemployment Insurance	Unemployment insurance contributions.
134.	00	Other	Other local benefits costs, such as parking, public transit.
141.	00	SALARY SAVINGS	Negative adjustment for employee turnover. (Budget item, not reported as expenditure.)
171.	00	UNALLOCATED	Placeholder for undistributed Personal Service funds. (Budget item, not reported as expenditure.)
181.	00	BUDGET REVISION PENDING	Placeholder for projected allocations for Personal Service funds. (Budget item, not reported as expenditure.)
200.	00	OPERATING EXPENSE AND EQUIPMENT	Summary of all OE&E objects of expenditure.

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OBJECT OF EXPENDITURE		DESCRIPTION
201. 00	GENERAL EXPENSE	Summary object for office expenses, minor equipment and EDP equipment, shipping, books and subscriptions, membership dues, etc.
204. 00	Moving and Relocation	Includes employer reimbursement to employees for moving household goods to new location and per diem for relocation.
205. 00	Dues and Memberships	Fees to associations or organizations.
205. 01	Judicial Officers	Fees for Judicial Officers.
205. 02	Legal Staff	Fees for Legal Staff.
205. 03	Other	Fees for all Other Staff.
206. 00	Miscellaneous Office Supplies	Includes all office supplies, non-printed paper – stationary, drafting, nameplates, rubber stamps, etc. Central stores charges are included here. Do not include PC (reported under 435) and copier (reported under 244) supplies.
223. 00	Library Purchases and Subscriptions	Books, magazines, and subscriptions, including on-line resources.
223. 01	Printed Library Materials	Books, magazines and subscriptions.
223. 02	Electronic Reference Resources	Subscriptions to electronic databases and research services such as WestLaw, Lexus/Nexus or NCJRS.
226. 00	Minor Equipment	Summary of minor EDP and non-EDP equipment purchases (less than \$5,000).
226. 01	Minor Equipment – non-EDP	Items costing less than \$5,000 per item excluding tax (including chairs, desks, credenzas, etc.). Does not include minor EDP equipment (reported under 226.02).

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OBJECT OF EXPENDITURE			DESCRIPTION
226.	02	Minor Equipment – EDP	Personal computers and peripherals costing less than \$5,000 per item excluding tax (including monitors, printers, etc.).
227.	00	Office Equipment Rental, Maintenance, and Repairs	Includes all office equipment except copier machines (reported in 244) and data processing equipment (reported in 436).
238.	00	General Expenses Not Reported Elsewhere	Other general expenses not reported above.
241.	00	PRINTING	Summary object for printing, outside copying, bookbinding, photocopier paper and supplies, copier rental and maintenance, forms and stationary.
244.	00	Office Copier Expense	Rental, maintenance, miscellaneous services and supplies, such as toner.
245.	00	Printed Forms and Stationary	Outside copy services, bookbinding, printed forms, stationary, business cards, brochures, pamphlets, etc.
251.	00	COMMUNICATIONS	Summary object for communications, local and long-distance telephone service, and cellular telephone, pager, FAX, Centrex, purchases.
251.	01	Telecommunications	Local and long-distance telephone service, and cellular telephone, pager, FAX, Centrex, purchases.
251.	02	ISP and Leased Line Charges	Costs of Internet Service Provider and dedicated data communications lines.
261.	00	POSTAGE	Stamps, postcards, precancelled envelopes, postage meter rental, repair and refill.
288.	00	INSURANCE	For payment of liability and other premiums or claims.

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OBJECT OF EXPENDITURE			DESCRIPTION
291.	00	TRAVEL	Summary of per diem, mileage and meals & lodging for employees, including commercial travel
292.	00	In-State Travel	All travel expenditures for judicial officers and employees including per diem, commercial air, rental car, rail, bus and taxi, within California.
311.	00	Out-of-State Travel	All travel expenditures for judicial officers and employees including per diem, commercial air, rental car, rail, bus and taxi, outside of California.
331.	00	TRAINING	Tuition and registration, training media, training facility rental, training contracts and services for all judicial officers and employees.
341.	00	FACILITIES OPERATIONS	Summary of security contracts, rentals, janitorial services, facilities planning, special repairs and deferred maintenance.
342.	00	Rent	Costs of renting facilities, including storage space.
344.	00	Janitorial Services	Janitorial and minor maintenance. Includes private contracts.
345.	00	Security – Contractual Services	Summary of contractual security services – sheriff, marshal, etc., costs.
345.	01	Perimeter Security	Costs of contractual security for access control and safety.
345.	02	Courtroom Security	Costs of contractual bailiff services and costs of guarding and transporting criminal defendants within the courthouse.
358.	00	Other Facilities Charges	Building and grounds maintenance, space management and planning.
361.	00	UTILITIES	Utility charges (electrical, water, gas, sewer, etc.) – not Rule 810 allowable.

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OBJECT OF EXPENDITURE		DESCRIPTION
381. 00	CONSULTANT AND PROFESSIONAL SERVICES	Summary of objects of expenditure related to court-appointed counsel, contract interpreters and reporters, agency (county) charges for administrative services, legal counsel and other consultant and professional services.
384. 00	General Consultant and Professional Services	Costs of contracts for recurring consulting and professional services or one-time professional services, such as legal services.
385. 00	Court Interpreter Services	Summary object of costs related to the use of contractual interpreter services.
385. 01	Court Interpreter Per Diems	Per diem charges for court interpreters.
385. 02	Court Interpreter Travel	Contractually required reimbursements for court interpreter travel expenses.
386. 00	Court Reporter Services	Costs of contractual consultant court reporter services (non-employee).
387. 00	Court Transcripts	Purchase of transcripts.
388. 00	Court-Appointed Counsel Charges	Summary of costs of legal services related to juvenile dependency, including those contracted from the county.
388. 01	Dependency Counsel Charges for Children	Legal services related to appointed counsel for children in dependency hearings.
388. 02	Dependency Counsel Charges for Parents	Legal services related to mandatory appointed counsel for parents in dependency hearings.
388. 03	Court-Appointed Counsel Charges – Sec. 3150	Legal services related to appointed counsel in Family Code Section 3150 hearings.

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OBJECT OF EXPENDITURE			DESCRIPTION
389. 00	Family Court Consultant Services		Contractual staffing and management of court-provided services to families and children; also includes contractual mediation and investigation services.
390. 00	Court-Ordered Professional Services		Costs of services ordered by the court, such as psychiatric evaluations.
421. 00	COUNTY-PROVIDED DIRECT AND INDIRECT SERVICES		Summary of objects of expenditure for administrative and operational support services provided by agreement with the county. Include direct and indirect charges.
422. 00	Legal Services		Charges for legal services provided by the county.
422. 01	Legal Representation		Charges for representation in litigation.
422. 02	General Liability		Non-litigation counsel services.
422. 03	Other Legal Services		County-provided legal services not included above.
423. 00	Fiscal Services		Includes charges for accounting, auditing and budgeting services provided by the county.
424. 00	Administrative Services		Charges for services provided the court by the County Administrator's Office.
425. 00	Human Resources Services		Charges for personnel and human resources services provided by the county. Includes risk management.
426. 00	Office Services		Charges for county services such as interagency mail, records management services, and auxiliary services.
427. 00	Business Services		Includes charges for county purchasing, janitorial and related services.
428. 00	County EDP Services		County charges for EDP services.

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OBJECT OF EXPENDITURE			DESCRIPTION
429.	00	Other County-Provided Services	Charges for services not included elsewhere.
431.	00	ELECTRONIC DATA PROCESSING	Summary of objects of expenditure related to data processing, other than minor EDP equipment purchases.
432.	00	EDP Maintenance	Costs of contracts and service orders for preventive maintenance and repair of data processing equipment, including mainframe or minicomputer systems, electronic word processor systems, and personal computers (excluding PC repairs).
433.	00	EDP Commercial Contract	Costs of contracts with non-governmental agencies for data processing services, to include systems analysis, programming, processing, data entry, data migration and support.
434.	00	EDP Interagency Agreement	Costs of contracts with other governmental entities (courts, JPA, county direct billing, etc.) for EDP services.
435.	00	EDP Supplies & Software	Includes costs of consumable items such as printer cartridges, diskettes, PC repairs and parts.
436.	00	EDP Equipment Rental/Lease	Rental, lease or lease-purchase expenditures for EDP equipment.
437.	00	Other EDP Expenditures	EDP expenditures not included above.
451.	00	MAJOR EQUIPMENT	Equipment purchase, replacement and maintenance.
453.	00	Major Equipment – Non-EDP	Purchase of major equipment in excess of \$5,000, such as copiers (exclude EDP equipment, chairs, desks, credenzas, etc.). Vehicles are charged to this item.

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OBJECT OF EXPENDITURE			DESCRIPTION
466.	00	Major Equipment – EDP	Purchase of major EDP equipment in excess of \$5,000, such as servers or mainframes.
571.	00	UNALLOCATED	Placeholder for undistributed OE&E funds. (Budget item, not reported as expenditure.)
581.	00	BUDGET REVISION PENDING	Placeholder for projected allocations for OE&E funds. (Budget item, not reported as expenditure.)
600.	00	SPECIAL ITEMS OF EXPENSE	Summary costs of court operations not included in other categories.
601.	00	DEBT SERVICE	Costs attributable to long-term public debt to finance acquisitions or operations, including principal and interest.
651.	00	Juror Services	Summary of all payments for jury services.
651.	01	Fees – Jurors	Per diem payments to jurors.
651.	02	Mileage – Jurors	Mileage payments to jurors.
651.	03	Meals and Lodging – Jurors	Meals and lodging for jurors.
651.	04	Other Juror Costs	Costs of juror services not included elsewhere.
721.	00	JUDGEMENTS, SETTLEMENTS AND CLAIMS	Expenditures by the court for payment of judgments, settlements and claims.
731.	00	LOAN REPAYMENT	Summary of expenditures against loans from counties or other entities.
731.	01	Loan Principal	Expenditures for loan principal repayment.
731.	02	Loan Interest	Expenditures for interest on loans.
900.	00	DISTRIBUTED ADMINISTRATION	Distributed administration charges.